



### **Qualified Global Business**

A qualified global business is any business or other activity:

(a) Specified in the second schedule of the Financial Services Development Act 2001 ("FSD Act") and which is carried on from within Mauritius with persons all of whom are resident outside Mauritius and which is conducted in a currency other than the Mauritian currency;

or

(b) Which is carried on by a private company (incorporated or registered under the Mauritius Companies Act 2001), which neither conducts business with person resident in Mauritius nor has any dealings in Mauritian currency; and which holds a Global Business License.

Qualified Global Business as per the Second Schedule (section 19) of the FSC Act 2001

- Aircraft Financing and Leasing
- Assets Management
- Consultancy Services
- Employment Services
- Financial Services\*\*\*
- Fund Management
- Information and Communication Technology Services
- Insurance
- Licensing and Franchising
- Logistics and/or Marketing
- Operational Headquarters
- Pension Funds
- Shipping and Ship Management
- Trading

\*\*\* Under Part II of the First Schedule of the FSD Act 2001, Financial Services include the following:

- Asset Management
- Collective Investment Schemes
- Custodial Services
- Factoring Business
- Financial Service Providers and Intermediaries
- Investment Advisory Services
- Leasing Business
- Mortgage Finance
- Retirement Benefits Schemes